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TEL: 727-7721, FAX: 727-7360

October 4, 2007

Securities and Exchange Commission Office of International Corporate Finance 450 Fifth Street, N.W. Washington D.C. 20549



Re: Samsung Electronics Co., Ltd. - Rule 12g3-2(b) Filing, Commission File No. 82-3109

Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to the Securities and Exchange Commission pursuant to paragraph (b) (1) (i) of Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended.

Should you have any questions on the foregoing, please do not hesitate to call Jin Hyuk Park of Simpson Thacher & Bartlett, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2514-7665.

Thank you.

Very truly yours,

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FINANCIAL

Hyo Jung Lim

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Q3 2007 Earnings Release Notice

2007 Q3 earnings conference call will be webcasted live in English at 10:00 a.m. on October 12, 2007. Related materials will be posted at www.samsung.com/ir.

* Samsung Electronics will also release 2007 Q3 earnings results in Korean on the same day at 04:00 pm.

(Hanmaum Hall on the 3rd Floor of the Hana Daetoo Secrurieties building)

